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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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23995	7590	08/01/2005	EXAMINER	
RABIN & Berdo, PC 1101 14TH STREET, NW SUITE 500 WASHINGTON, DC 20005			GORT, ELAINE L	
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			3627	

DATE MAILED: 08/01/2005

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/453,568

Applicant(s)

SEKIYA, AKIO

Examiner

Elaine Gort

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 31 May 2005.
2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 3-17 is/are pending in the application.
4a) Of the above claim(s) _____ is/are withdrawn from consideration.
5) ☐ Claim(s) _____ is/are allowed.
6) ☒ Claim(s) 3-17 is/are rejected.
7) ☐ Claim(s) _____ is/are objected to.
8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. _____.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) ☐ Notice of References Cited (PTO-892)
2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
3) ☐ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date _____.
4) ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date _____.
5) ☐ Notice of Informal Patent Application (PTO-152)
6) ☐ Other: _____

DETAILED ACTION

Claim Objections

1. Claims 3-17 are objected to because of the following informalities: Claim 12 recites the limitation "the computation results" in line 19. Although line 17 refers to computations, there is no reference to "computation results".

Appropriate correction is required.

Claim Rejections - 35 USC § 103

2. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

3. Claims 3-17 are rejected under 35 U.S.C. 103(a) as being unpatentable over Clancey et al. (US Patent 6,134,563) in view of Examiner's Official Notice.

Clancey et al. discloses the claimed computer method for accounting but is silent regarding: the accounting being based on double-entry bookkeeping; the use of multiple spreadsheets within a file; and the printing of a document when completed.

The examiner takes Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping whereby equal debits and credits are

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recorded for each transaction to keep financial records used in business in accordance of generally accepted accounting practices. For example when a cash sale is made a debit and a credit are made to respective accounts "cash" and "inventory" to reflect the increase in cash and the decrease in inventory. Additionally if a sale is made and cash is not received immediately an equal debit and credit are made to the accounts of "accounts receivable" and "inventory". It would have been obvious to one having ordinary skill in the art at the time the invention was made to provide the computer method of Clancey et al. with the double-entry bookkeeping as taught by Examiners Official Notice, in order to keep financial records used in business in accordance of generally accepted accounting practices.

Examiner takes Official Notice that it is old and well known in the art of spreadsheet software such as Excel to have multiple spreadsheets within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents. It would have been obvious to one having ordinary skill in the art at the time the invention was made to provide the computer method as modified above with the use of multiple spreadsheets within a file as taught by Examiner's Official Notice, in order to link and organize related documents.

Examiner takes Official Notice that it is notoriously old and well known in the practice of data processing and document creation for users to print out a document when the document is completed, such as when the document is saved, in order to obtain a hard copy to provide the user the ability to easily review and edit the document,

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produce copies for distribution and meetings and to provide back-up of the information in the case the file may become corrupt. It would have been obvious to one having ordinary skill in the art at the time the invention was made to modify the computer method as modified above to include the printing of the first spreadsheet (first file) when complete, such as at the time of saving as taught by Examiner's Official Notice in order to obtain a hard copy which provides the user the ability to easily review and edit the document, produce copies for distribution and meetings, and to provide back-up of the information in the case the file may become corrupt.

The following claim discussion is provided for clarification of the rejection:

A computer method for accounting (Clancey discloses a computer method for accounting, see figures 2A) based on double-entry bookkeeping (Examiner has taken Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping whereby equal debits and credits are recorded for each transaction to keep financial records used in business in accordance of generally accepted accounting practices.), comprising:

(a) Installing and storing on a computer system spreadsheet software for creating and displaying accounting screens each of which is a matrix of cells including input cells and output cells (Clancey, column 1 first two paragraphs, discloses the use of Microsoft Excel spreadsheets and data entry into cells and the use of formulas in other cells to generate output. Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets within a file,

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such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents);

(b) Storing on the computer system functional formulas and or operation expressions for use in determining, based on a first set of numerical values entered in the input cells, a second set of numerical values to be displayed in the output cells (Clancey, column 1 first two paragraphs, discloses the use of Microsoft Excel spreadsheets and data entry into cells and the use of formulas in other cells to generate output);

(c) Creating with the spreadsheet software a plurality of different kinds of the accounting screens (Clancey, figure 2A illustrates a plurality of different kinds of spreadsheets that can be created. Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents.);

(d) Calling up the plurality of different kinds of accounting screens to spread and arrange the plurality of different kinds of accounting screens for display on the computer system (Clancey, figure 2A illustrates a plurality of different kinds of spreadsheets that can be viewed);

(e) For each one of a plurality of financial transactions, entering into the computer system, contemporaneously with the one transaction, an input numerical value in a predetermined input cell of the displayed accounting screens (Clancey, column 1

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second paragraph, discloses a user's initial entry of information into one or more cells, Examiner construes this information to relate to transactions, for example to represent a sale, payment or purchase of inventory for example. In addition, the figure shown in column 19 discusses the ability to enter values in an input spreadsheet);

(f) Using the computer system for performing computations, based on the input numerical values and according to the functional formulas and/or operational expressions, to determine display numerical values indicative of the computations for display in predetermined output cells of the displayed accounting screens so as to complete each of the accounting screens (Clancey, for example, column 1 second paragraph, discloses the use of formulas that use input information to generate output. Figure 4 shows what formulas are used to generate and display the calculations based on input data. E.g. net sales is based on gross sales. See also column 1 line 31 discussing using formulas in cells.);

(g) Creating on the computer system a first file in which all the accounting screens completed in steps (a) through (f) are stored (For example, Clancey discusses storing of Excel spreadsheets in column 3 line 29. Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets saved within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents.);

(h) storing and printing out, using the computer system, the first file created in step (g) (Examiner has taken Official Notice that it is notoriously old and well known in

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the practice of data processing and document creation for users to print out a document when the document is completed, such as when the document is saved, in order to obtain a hard copy to provide the user the ability to easily review and edit the document, produce copies for distribution and meetings; and to provide back-up of the information in the case the file may become corrupt.) ;

(i) creating on the computer system a second file in addition to the first file (Clancey discloses in column 3 line 53 the opening of a "second electronic spreadsheet" file);

(j) calling up the second file after step (h) to spread and arrange the second file for display on the computer system (Clancey discloses in column 3 line 53 the opening of this second spreadsheet file);

(k) recalling the first file after step (j) and performing predetermined computations on the computer system for the first file based on the double-entry bookkeeping method (Clancey discloses in column 3 line 53 the copying of financial terms from a first spreadsheet into a second spreadsheet. Examiner relates this to the application of "cut" used in Excel in which the user goes to the area of the spreadsheet which the user desires to copy, then highlights the region and "cuts" it out in order to "paste" it into the new document.);

(l) combining or merging on the computer system the first file, for which the predetermined computations have been performed in step (k), into the second file spread and arranged in step (j) so that a final state of the first file will be handed down to the second file (Clancey discloses in column 3 line 53 the opening of a second

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spreadsheet and inserting all of the financial terms needed to populate the first spreadsheet, thus the copying of financial terms from a first spreadsheet into a second spreadsheet where the final state of the first file is handed down to the second file.)

(Regarding claim 3) wherein the plurality of different kinds of accounting screens is at least eight in number (Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets saved within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents. Examiner states that it is possible to have any number of pages within an Excel file and that it would have been obvious at the time of the invention to have at least eight related spreadsheets. For example, each page could represent a month of the year, an individual account, a different financial report for a given time period, etc...)

(Regarding claim 4) wherein the accounting screens include a screen for entering occurrence of a flow of money (Clancey disclose a cash flow statement in figure 2A);

(Regarding claim 5) wherein the accounting screens include a screen for entering occurrence of a flow of merchandise (Clancey discloses an income statement that reports sales of merchandise.);

(Regarding claim 6) wherein the accounting screens include a screen for display of merchandise management (Clancey discloses an income statement in figure 2A, it is general accounting practice that income statements report sales of inventory. Clancey also discloses a balance sheet, it is general accounting practice that balance sheets track inventory.);

(Regarding claim 7) wherein the accounting screens include a screen for display of customer management (Clancey discloses a balance sheet in figure 2A, it is general accounting practice that balance sheets report accounts receivable which represent customer accounts and the management of these accounts due by customers.)

(Regarding claim 8) wherein the accounting screens include a screen for financial management displaying amount for debit and credit transactions under a plurality of account headings (The Examiner has taken Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping whereby equal debits and credits are recorded for each transaction to keep financial records used in business in accordance of generally accepted accounting practices. For example when a cash sale is made a debit and a credit are made to respective accounts "cash" and "inventory" to reflect the increase in cash and the decrease in inventory. Additionally if a sale is made and cash is not received immediately an equal debit and credit are made to the accounts of "accounts receivable" and "inventory".);

(Regarding claim 9) wherein the accounting screens include a screen for displaying a closing account or a settlement of accounts (The Examiner has taken Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping whereby equal debits and credits are recorded for each transaction to keep financial records used in business in accordance of generally accepted accounting practices. For example when a cash sale is made a debit and a credit are made to respective accounts "cash" and "inventory" to reflect the increase in cash and the decrease in inventory. Additionally if a sale is made and cash is not received

immediately an equal debit and credit are made to the accounts of "accounts receivable" and "inventory". Regarding the closing/settling of an account, when a customer pays all that is due, their corresponding accounts receivable account balance becomes zero and the account is settled);

(Regarding claim 10) wherein the accounting screens include a screen for displaying a statement of accounts written in a predetermined form (The Examiner has taken Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping, which the Examiner is construing as a predetermined form, such as showing amounts due and amounts paid which are debits and credits recorded for transactions to keep financial records used in business in accordance of generally accepted accounting practices);

(Regarding claim 11) wherein the accounting screens include a screen for display of business ratio analysis (Clancey discloses a ration statement in figure 2A);

(Regarding claim 13) wherein the step(e) is executed for a fiscal period at the beginning of the fiscal period (Examiner construes this claim to be claiming the entry of data into an input cell which occurs during the beginning of a fiscal period. Clancey, column 1 second paragraph, discloses a user's initial entry of information into one or more cells. Clancey discloses in figure 2A a cash flow statement that would have cash flows that occur at the beginning of the fiscal period.);

(Regarding claim 14) wherein step (e) is executed for a fiscal period at the end of the fiscal period (Examiner construes this claim to be claiming the entry of transaction data into an input cell which occurs during the end of a fiscal period. Clancey, column 1

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second paragraph, discloses a user's initial entry of information into one or more cells. Clancey discloses in figure 2A a cash flow statement that would have cash flows that occur at the end of the fiscal period.);

(Regarding claim 15) wherein the first file and the second file correspond to different time periods, and the combining or merging of the first file and the second file is performed for increasing in quantity the input cells for data entry (Clancey discloses in column 3 line 53 the opening of a second spreadsheet and inserting all of the financial terms needed to populate the first spreadsheet, thus copying of financial terms from a first spreadsheet into a second spreadsheet where the final state of the first file is handed down to the second file and the quantity of input cells for data entry double because they are copied. Regarding where the first file and second file correspond to different time periods, the Examiner construes, for example, the copying of an income statement spreadsheet as disclosed in Clancey to be performed in order to generate a new one which would be necessary to account for a new time period. Standard accounting practice includes the generating of accounting statements for different time periods in order to track the financial status over time.);

(Regarding claim 16) wherein the plurality of different screens are spread and arranged to provide an overview of current financial circumstances simultaneously with entry of each of the plurality of financial transactions (Clancey discloses spreadsheets that provide an overview of current financial circumstances that correspond to the entry of transaction data. See figure 2A, see column 10 line 28 that discusses the entry of

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input values being obtained from the database and also can be input directly by a user.); and

(Regarding claim 17) wherein the input cells are marked with distinctive symbols to facilitate accurate and expeditious data entry, the respective symbols for daily transaction items, initial items and end-term items being different from each other (Clancey discloses in column 10 line 28 the entry of input values being obtained from either the database or they can be input directly by a user. In order for the values to be obtained from the database or a user a reference, or symbol, is required in order for the spreadsheet to obtain the value in the proper cell. For example, see column 13 line 29, the reference "BeginDate" cell is marked to facilitate data entry for a date to use for the beginning date for the period.).

Response to Arguments

4. Applicant's arguments with respect to claim 12 have been considered but are moot in view of the new ground(s) of rejection. See rejection discussion details above.

Conclusion

5. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP

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§ 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Elaine Gort whose telephone number is 571/272-6781. The examiner can normally be reached on Tuesday and Friday.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Alexander Kalinowski can be reached on 571/272-6771. The fax phone number for the organization where this application or proceeding is assigned is 703-872-9306.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

A handwritten signature in black ink, appearing to read 'EG' followed by a stylized flourish.

Elaine Gort
Examiner
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July 26, 2005